

CERTIFICATE OF MAILING OR ELECTRONIC TRANSMISSION UNDER 37 CFR 1.8(a)

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Patent and Trademark Office to the Attention of Examiner William Joseph Klimowicz.

/Mark D. Saralino/

Mark D. Saralino

November 1, 2006

Date

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Koichiro HIRABAYASHI et al.

Application No.: 10/802,238

Filing Date: March 17, 2004

For: MAGNETIC RECORDING AND REPRODUCTION APPARATUS

Examiner: William Joseph Klimowicz

Art Unit: 2627

**Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450**

RESPONSE TO OFFICE ACTION DATED AUGUST 7, 2006

Sir:

Favorable reconsideration of the above-identified application is respectfully
requested in view of the following amendments and comments.